

always with grace. Because of their efforts, and the efforts of other Black soldiers in segregated units, black soldiers now fight alongside white soldiers today.

I rise today in recognition of the efforts of the 761st battalion and in honor of Black History Month. I commend them for their resolve and hope that their courage, conviction and commitment forever be remembered by all.

#### TRIBUTE TO AHEPA

#### HON. SCOTT GARRETT

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Friday, February 16, 2007*

Mr. GARRETT of New Jersey. Madam Speaker, as AHEPA celebrates 85 years of service in the community, it gives me great pleasure to offer my heartfelt congratulations on your reaching this milestone.

Since its inception in 1922 as a voice against prejudice and hate, AHEPA has grown into a multinational organization that continues to spread the universal truths of Hellenism—humanity, freedom, and democracy—across the United States and around the world.

Many organizations begin with noble causes but waver in purpose as time and obstacles dampen their ambitions. Yet, in the face of depression, war, and the unavoidable hardships of growth and development, AHEPA has continued steadfastly to advocate for the principles of education, philanthropy, civic responsibility, and family and individual excellence—principles that are common to us all as Americans. From helping young people achieve their dreams of education to supporting philanthropy and public service to addressing the deepest needs of families, AHEPA's successes have been remarkable.

Today, while we would hope that prejudice no longer dwells on any streets or in any hearts of America, we live in an imperfect world and the original mission of AHEPA is still vital. Today, we need to keep the dreams of education alive. Today, we need to continue to foster the spirit of giving and volunteerism in our communities. And today, we need to persevere in spreading the hopeful message of freedom and democracy.

As a Member of Congress, I am proud to serve on the Congressional Caucus on Hellenic Affairs. In this capacity, I work with fellow caucus members to enhance and strengthen the United States' relationship with Greece and the Republic of Cyprus. The friendship between our nations has a long and rich history, and by continuing to further this important bond, we can stand together to advance the causes of liberty and democracy. In this worthy endeavor, I look forward to continuing to stand with you.

This 85th year is a time to reflect upon AHEPA's past successes and upon the many ways in which Greek-Americans have enriched the fabric of America. Equally important, it is a time to look forward with hope and anticipation to a future of continuing to build the vision that is AHEPA.

Congratulations on 85 years of success and best wishes for many more years ahead.

#### RECOGNIZING AUSTIN CONNOR CADE FOR ACHIEVING THE RANK OF EAGLE SCOUT

#### HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Friday, February 16, 2007*

Mr. GRAVES. Madam Speaker, I proudly pause to recognize Austin Cade, a very special young man who has exemplified the finest qualities of citizenship and leadership by taking an active part in the Boy Scouts of America, Troop 314, and in earning the most prestigious award of Eagle Scout.

Austin has been very active with his troop, participating in many Scout activities. Over the years Austin has been involved with Scouting, he has not only earned numerous merit badges, but also the respect of his family, peers, and community.

Madam Speaker, I proudly ask you to join me in commending Austin Cade for his accomplishments with the Boy Scouts of America and for his efforts put forth in achieving the highest distinction of Eagle Scout.

#### INTRODUCTION OF BILL ON TAX TREATMENT OF EXCHANGES OF MUTUAL DITCH COMPANY SHARES

#### HON. MARK UDALL

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Friday, February 16, 2007*

Mr. UDALL of Colorado. Madam Speaker, I am today introducing a bill dealing with the tax treatment of exchanges of mutual ditch company stock, a subject of special importance to Coloradans who hold such stock in order to make beneficial use of water transported through the companies' ditches and associated structures.

The bill is cosponsored by my Colorado colleagues, Representatives SALAZAR, MUGRAVE, and LAMBORN. I appreciate their assistance and support.

Madam Speaker, mutual ditch companies are unique to Colorado. They are not organized for profit, but for the mutual benefit of the shareholders and operate on the premise that the company owns the water rights and other property and the shareholders have the right to use the water. The Colorado Supreme Court has held that shares of stock in a mutual ditch company represent a definite and specific water right, as well as a corresponding interest in the structures by which the water right is beneficially used.

One such company, based in Windsor, in northeastern Colorado, is working to raise funds to improve the efficiency of its delivery system. To do so, it has contracted to give the City of Greeley and two local water districts part of its water in exchange for \$30 million, part in cash and part in the stock of a reorganized corporation. As part of this plan, the Windsor company's shareholders will exchange their stock for shares in the new corporation.

Other similar exchanges have occurred or will occur in the future. But there is concern that shareholders making such an exchange might be called upon to pay taxes in connection with such exchanges.

Federal tax law (Section 1031 of the Internal Revenue Code of 1986) allows a tax-free exchange of like-kind property held for productive use in a trade or business. Generally this does not apply to exchanges of stock. However, shares of Colorado mutual ditch companies are different from normal stock shares, and the Colorado Supreme Court has held that because a mutual-ditch shareholder is entitled to apply water to a beneficial use, mutual-ditch shares are real property (like real estate), not personal property (like normal stocks or bonds).

The mutual ditch companies say—and I think they are right—this means exchanges of their shares should be covered by the like-kind exchange exemption. Unfortunately, in 1986, the IRS's General Counsel ruled otherwise.

Since that ruling, however, the Colorado Supreme Court, in a 1997 decision, made it clear that under Colorado law mutual ditch company shares are real property.

The bill would remove any doubt on this point and make clear that Section 1031 of the Internal Revenue Code will apply to exchanges of shares in a Colorado mutual ditch, reservoir, or irrigation company covered by section 501(c)(12)(A) of the Code.

#### CELEBRATING THE SCHOMBURG CENTER FOR RESEARCH IN BLACK CULTURE

#### HON. CHARLES B. RANGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Friday, February 16, 2007*

Mr. RANGEL. Madam Speaker, I rise today to recognize the incredible work happening at the Schomburg Center for Research in Black Culture. This year marks the 80th anniversary of the Schomburg Center, a milestone worthy of celebration. Over the past 80 years the Schomburg has organized many firsts in African-American history including the first orchestra of classically trained black musicians (1971); established a scholar in residence program attracting many of the world's most renowned scholars and intellectual leaders; collected and exhibited hundreds of thousands of items for collections and galleries organized around important themes from the history and lived legacies of African-Americans and the African Diaspora. It is with great pride that I recognize the accomplishments of the Schomburg over the past 80 years.

This past summer, from June 19th through July 18th, the Schomburg held its second Schomburg-Mellon Humanities Summer Institute. A joint venture between the Schomburg Center and the Mellon-Mays Foundation, the Humanities Summer initiative is designed to increase the number of minority students interested in pursuing graduate degrees in the humanities in fields related to African-American and African Diaspora Studies. The Summer Institute identifies carefully selected prospective scholars and develops and nurtures their interest over the course of 3 years. Providing students with requisite intellectual skills and presenting them with challenges and orientations helpful in the pursuit of humanities careers, the summer institute fills a much needed role in attracting, retaining, and supporting the next generation of scholars and researchers concerned with issues relating to African Americans and the African Diaspora.

The students, culled from schools throughout New York City as well as from Historically Black Colleges and Universities throughout the country, spent the summer exploring the theme "Africana Age." They engaged in discussions, visits, and projects that compelled them to explore the dominant political, economic, and cultural periods of the 20th century; black achievements in social, artistic, and cultural realms that challenged the myth of white supremacy; efforts to forge political and cultural relationships among African peoples across boundaries; and commonalities and differences across time and geography. More than 25 distinguished scholars from around the country conducted seminars, facilitated conversations around works of art, tours of significant African-American landmarks, and aided in conducting research related to the aforementioned themes and subjects. Participating scholars created a research prospectus to aid them in fulfilling academic requirements during their senior year. They also worked both independently and collectively on research projects.

The Schomburg-Mellon Summer Institute continues to provide minority students with opportunities that are instrumental in becoming personally and professionally ready to compete in the ever expanding global marketplace. By providing minority students with mentors; providing them with requisite skills such as conducting research and writing research papers; creating rigorous academic programs rooted in historical truths about the contributions made by people of color; and championing them to fulfill their full potential, the Schomburg-Mellon Summer Institute its part to continue the legacy of producing compassionate and capable intellectual leaders.

The Schomburg-Mellon Summer Institute is but one of many initiatives aimed at uncovering and preserving truths in black culture. There is the annual book fair, a plethora of programs commemorating significant events and themes throughout African American history, and symposiums on important matters such as the African Burial Ground. This fall marks the sixth year of the Junior Scholars program. A program similar to the Summer Institute teaches history and culture while using insights gained to devise solutions to improving quality of life, for African Americans in particular, today. Another program dedicated to connecting youth with living legends, authors, scholars, artists, and business people in ways that show them they can choose to be anything they apply themselves to becoming while providing them with tools that will prove necessary along the way, the Junior Scholar's program epitomizes the Schomburg's commitment to preserving the legacy of descendants of Africa.

While celebrating the Schomburg and its achievements over the course of 80 years it is important to continue to invest in the production of even more scholars, thinkers, and leaders committed to the same goal.

## IN RECOGNITION OF THE PUBLIC SERVICE OF JOHN NALLIN

### HON. SCOTT GARRETT

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Friday, February 16, 2007

Mr. GARRETT of New Jersey. Madam Speaker, I rise today to recognize the tremendous public service of John Nallin as he prepares his retirement after 20 years with UPS.

During his proud career at UPS, he has served in a number of capacities, starting as a Systems Manager in Delivery Information Systems in 1987 and retiring now as Vice President and Information Services Corporate Repository & Architecture Portfolio Manager. Throughout his years with UPS, John Nallin has helped to make this company a high-tech leader, implementing cutting edge technologies and a progressive business strategy.

Prior to coming to UPS, at a time when the field of information technology was still in its infancy, John helped to execute a similar technological vision at AT&T, Asbach Consulting, American Cyanamid, and Tenneco Chemicals. He truly is one of the pioneers that helped to propel some of America's leading companies into a brave new world of high-tech advances.

John will surely be missed by his colleagues at UPS; but this corporate loss is without doubt the community's gain. John's public service dates back to his years as a United States Marine. And, he remains a community leader as a member of the Board of Directors of New Jersey Mental Health Association and the Board of Advisors for the American Cancer Society. His business acumen has been tapped for the Governor's Economic Growth Council and his generosity of heart has been enlisted as an active participant in a wide variety of United Way activities.

John plays a strong role in helping prepare tomorrow's leaders as well as a member of the New Jersey Institute of Technology Board of Overseers and as a founding member of the Berkeley Heights Education Foundation. And, he serves on the Ramapo College Board of Governors; a board on which I also proudly sit.

On the eve of his retirement from the corporate world, the community looks forward to continuing to work with John Nallin to make North Jersey an even better place in which to work, live, and raise a family.

## RECOGNIZING ISAAC DAVID ZEILINGER FOR ACHIEVING THE RANK OF EAGLE SCOUT

### HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Friday, February 16, 2007

Mr. GRAVES. Madam Speaker, I proudly pause to recognize Isaac Zeilinger, a very special young man who has exemplified the finest qualities of citizenship and leadership by taking an active part in the Boy Scouts of America, Troop 314, and in earning the most prestigious award of Eagle Scout.

Isaac has been very active with his troop, participating in many Scout activities. Over the years Isaac has been involved with Scouting, he has not only earned numerous merit

badges, but also the respect of his family, peers, and community.

Madam Speaker, I proudly ask you to join me in commending Isaac Zeilinger for his accomplishments with the Boy Scouts of America and for his efforts put forth in achieving the highest distinction of Eagle Scout.

## INTRODUCTION OF BILL REGARDING MANAGEMENT OF ELK IN ROCKY MOUNTAIN NATIONAL PARK

### HON. MARK UDALL

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Friday, February 16, 2007

Mr. UDALL of Colorado. Madam Speaker, I am today introducing a bill to clarify the authority of the Secretary of the Interior with regard to managing elk in Rocky Mountain National Park.

Elk are a major attraction for visitors to Rocky Mountain National Park and nearby Estes Park, attracting thousands of people who come to enjoy viewing them and listening to the bulls bugle in late summer and early fall.

But while the elk are a true asset, their numbers are a concern. Property damage and human safety concerns in Estes Park have increased as elk increasingly use parks, golf courses, and yards in close proximity to people and they are also causing adverse effects on the other resources of the park itself. This has led the National Park Service to consider possible steps to address this by reducing the number of elk within the park. My bill is intended to resolve a question that has arisen about how this might be done.

Some historical perspective is useful in understanding the situation.

Elk, or wapiti, are native to the area that includes Rocky Mountain National Park, but hunters had all but eliminated them by the 1870s—and by early in the Twentieth Century, wolves, their only significant predator in the area, had disappeared as well.

They were reintroduced in 1913 and 1914, shortly before Rocky Mountain National Park was established in 1915. Since then, because of the lack of any significant predation—by wolves, other animals, or people—the park's elk population has flourished. By the early 1930s, it had increased so much that the National Park Service became concerned about resulting deteriorating vegetation conditions on their winter range.

Starting in 1944, the elk population was limited, primarily by having rangers cull the herd by shooting some of the elk but also by some trapping and transplanting. For the next 25 years, the number of elk using Rocky Mountain National Park was maintained between 350 and 800 animals.

This ended in 1969, when a "natural regulation" policy—meaning no active management within the park—was instituted. In part, this was because the National Park Service thought hunting in adjacent areas would control the elk population in and near the park.

But since then, the park's elk numbers have continued to increase and vegetation changes have been observed, particularly a decline in willow and aspen on the elk's primary winter range.